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The first edition of this work, which appeared in 1886, at once commanded recognition as the leading American authority upon the subject. That a second edition is warranted at this time is indicated by the large number of new cases discussed and cited. Many of the topics have also received amplification, the text being enlarged by about 150 pages. In presenting this scholarly and critical treatise on the rule against perpetuities, Mr. Gray performed a distinct service for the profession. It is further indebted to him for the present edition.

J. C. D.

Street Railway Reports Annotated. Edited by F. B. Gilbert. Matthew Bender & Co., Albany, N. Y., 1906. Volume III. Sheep. Pages, xxvi, 1010.

This volume, following the system of the two preceding ones, contains a compilation of the latest decisions in both the Federal and state courts upon the subject of street railways. The value to the practicing lawyer of such a compilation of cases, restricted as it is to one branch of the law, is always open to question; but as the street railway systems of our country are every day increasing in importance and now perform to a great extent the functions of steam roads in urban and interurban transportation, and in view of the fact that litigation by and against such roads must necessarily increase as new roads are built and old ones extended, the present work would hardly seem to be open to the above objection.

The system adopted by the compiler of arranging the cases in alphabetical order of the states in which they arose is a convenient method, enabling one to look up the cases of the different states with ease. Following the cases reported in full from each state the compiler has added a digest of the earlier cases from the same state. The book also contains copious and well arranged foot notes referring to decisions in other states upon the same point as that decided in the main case; and a complete index to both the cases reported and the notes, arranged according to the alphabetical order of the subject matter. As a whole the book is one, which, taken in connection with the preceding volumes and those yet to come, must prove valuable not only to the specialist in railway law but to any practitioner who has occasion to consult the authorities upon this subject.

F. B. W.

The American Law Relating to Income and Principal. By Edwin A. Howes, Jr. Little, Brown & Co., Boston, 1905. Cloth. Pages xviii, 104.

The title to this little book states exactly what it is. It takes up the different kinds of investments and distinguishes between corpus and income under various sets of circumstances that may arise. The book consists of digests of cases and careful notes.

In the case of apportionment of extraordinary cash dividends,